



**PUTNAM COUNTY, MISSOURI
TWO YEARS ENDED DECEMBER 31, 2002**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2003-116
December 22, 2003
www.auditor.mo.gov**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

December 2003

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Putnam, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also provide a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and it does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Putnam County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- An employee of the Sheriff's office was paid approximately \$24,200 by the county during 2002 and 2001 to prepare meals for county prisoners; however, bids have not been solicited for this service since 1999. The county pays \$7 per prisoner per day whether the prisoner has three meals or one meal. In addition, the county needs to maintain adequate documentation to ensure the employee's time spent on preparing meals does not conflict with her normal county duties.
- The County Commission has not established procedures to monitor the expenditure of county capital improvement sales tax monies. In November 2000, the County Commission put on the ballot and the county voters approved a sales tax for hospital capital improvements. The sales tax monies, totaling approximately \$208,000 during 2002 and 2001, are remitted to the hospital. The County Commission does not approve the expenditure of these funds nor does it receive specific information on how the money is spent. State law requires county capital improvement sales tax monies to be deposited into a separate trust fund to be used solely for such designated purpose.
- The county's funds on deposit were not always covered by collateral securities. The amount of securities pledged by the county's depository bank in January 2003 was insufficient by approximately \$147,000 to cover monies in the custody of the County Treasurer and Ex Officio Collector.

(over)

YELLOW SHEET

- The county's procedures to track federal awards for preparation of the county's Schedule of Expenditures of Federal Awards (SEFA) should be improved. The SEFA prepared for 2002 and 2001 did not include expenditures for several federal grants, and total federal expenditures were understated by approximately \$50,000.

Also included in the audit are recommendations to improve the budgets and accounting records of the Enhanced 911 Board, the county's general fixed asset records, and controls over the Prosecuting Attorney's and Sheriff's receipts.

All reports are available on our website: www.auditor.missouri.gov

PUTNAM COUNTY, MISSOURI

TABLE OF CONTENTS

Page

FINANCIAL SECTION

State Auditor's Reports: 2-6

Financial Statements and Supplementary Schedule of Expenditures
of Federal Awards 3-4

Compliance and Internal Control Over Financial Reporting Based on
an Audit of Financial Statements Performed in Accordance With
Government Auditing Standards 5-6

Financial Statements: 7-17

<u>Exhibit</u>	<u>Description</u>	
	Statement of Receipts, Disbursements, and Changes in Cash - Various Funds	
A-1	Year Ended December 31, 2002	8
A-2	Year Ended December 31, 2001	9
B	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual - Various Funds, Years Ended December 31, 2002 and 2001	10-17

Notes to the Financial Statements 18-21

Supplementary Schedule: 22-24

Schedule of Expenditures of Federal Awards, Years Ended
December 31, 2002 and 2001 23-24

Notes to the Supplementary Schedule 25-27

FEDERAL AWARDS - SINGLE AUDIT SECTION

State Auditor's Report: 29-31

Compliance With Requirements Applicable to Each Major Program and
Internal Control Over Compliance in Accordance With OMB Circular A-133 30-31

PUTNAM COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<u>FEDERAL AWARDS - SINGLE AUDIT SECTION</u>	
Schedule:.....	32-36
Schedule of Findings and Questioned Costs (Including Management's Plan for Corrective Action), Years Ended December 31, 2002 and 2001	33-36
Section I - Summary of Auditor's Results.....	33
Section II - Financial Statement Findings.....	34
Section III - Federal Award Findings and Questioned Costs.....	34
<u>Number</u>	<u>Description</u>
02-1.	Schedule of Expenditures of Federal Awards.....34
02-2.	Highway Planning and Construction35
Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	37-38
Summary Schedule of Prior Audit Findings in Accordance With OMB Circular A-133	39-40
<u>MANAGEMENT ADVISORY REPORT SECTION</u>	
Management Advisory Report - State Auditor's Findings	42-50
1.	County Procedures44
2.	General Fixed Asset Controls and Procedures.....45
3.	Sheriff's Accounting Controls and Procedures47
4.	Prosecuting Attorney's Accounting Controls and Procedures48
5.	Enhanced 911 Board49
Follow-Up on Prior Audit Findings	51-54
<u>STATISTICAL SECTION</u>	
History, Organization, and Statistical Information	56-59

FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

To the County Commission
and
Officeholders of Putnam County, Missouri

We have audited the accompanying Statements of Receipts, Disbursements, and Changes in Cash - Various Funds and Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual - Various Funds of Putnam County, Missouri, as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Putnam County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2002 and 2001, on the basis of accounting discussed in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated August 14, 2003, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Putnam County, Missouri, and was not subjected to the auditing procedures applied in the audit of the financial statements referred to above.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

August 14, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Mark Ruether, CPA
In-Charge Auditor:	Terrie Laswell, CPA
Audit Staff:	David Gregg
	Zeb Tharp
	Sara Bull



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Putnam County, Missouri

We have audited the financial statements of various funds of Putnam County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated August 14, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of various funds of Putnam County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of various funds of Putnam County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all

matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information and use of the management of Putnam County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, pursuant to Section 29.270, RSMo 2000, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

August 14, 2003 (fieldwork completion date)

Financial Statements

Exhibit A-1

PUTNAM COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2002

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 92,174	816,365	862,393	46,146
Special Road and Bridge	176,820	566,558	602,366	141,012
Assessment	2,465	80,976	83,160	281
Law Enforcement Training	554	1,016	976	594
Prosecuting Attorney Training	432	248	451	229
Law Enforcement Sales Tax	36,881	242,306	231,301	47,886
Local Emergency Planning Commission	20,493	4,635	9,074	16,054
K-9 & Poor	437	968	484	921
Victims of Domestic Violence	0	186	0	186
Prosecuting Attorney Bad Check	8,563	4,967	9,043	4,487
Record Preservation	6,581	3,578	7,419	2,740
Special Police Training	0	500	500	0
Special Election	392	636	334	694
New Technology	727	1,824	1,245	1,306
Tax Maintenance	0	614	0	614
Health Center	37,584	256,172	257,034	36,722
Enhanced 911	192,562	142,560	249,612	85,510
Associate Circuit Division Interest	317	190	69	438
Circuit Clerk Interest	2,795	154	207	2,742
Law Library	453	2,571	2,346	678
Local Law Enforcement Block Grant	24	0	0	24
Total	\$ 580,254	2,127,024	2,318,014	389,264

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

PUTNAM COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2001

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 68,841	537,482	514,149	92,174
Special Road and Bridge	202,863	599,340	625,383	176,820
Assessment	1,339	80,740	79,614	2,465
Law Enforcement Training	284	1,033	763	554
Prosecuting Attorney Training	800	278	646	432
Law Enforcement Sales Tax	17,846	240,457	221,422	36,881
Local Emergency Planning Commission	15,975	5,503	985	20,493
K-9 & Poor	524	212	299	437
Victims of Domestic Violence	1	226	227	0
Prosecuting Attorney Bad Check	9,113	4,375	4,925	8,563
Record Preservation	9,776	3,066	6,261	6,581
Special Police Training	0	583	583	0
Special Election	0	641	249	392
New Technology	0	727	0	727
Health Center	44,571	249,599	256,586	37,584
Enhanced 911	157,086	130,486	95,010	192,562
Associate Circuit Division Interest	483	246	412	317
Circuit Clerk Interest	2,666	818	689	2,795
Law Library	688	2,379	2,614	453
Local Law Enforcement Block Grant	1	4,523	4,500	24
Total	\$ 532,857	1,862,714	1,815,317	580,254

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

PUTNAM COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
TOTALS - VARIOUS FUNDS						
RECEIPTS	\$ 2,820,107	2,126,410	(693,697)	2,004,707	1,855,085	(149,622)
DISBURSEMENTS	3,087,270	2,318,014	769,256	2,101,311	1,808,203	293,108
RECEIPTS OVER (UNDER) DISBURSEMENTS	(267,163)	(191,604)	75,559	(96,604)	46,882	143,486
CASH, JANUARY 1	458,141	580,230	122,089	512,169	532,168	19,999
CASH, DECEMBER 31	190,978	388,626	197,648	415,565	579,050	163,485
GENERAL REVENUE FUND						
RECEIPTS						
Property taxes	210,000	194,564	(15,436)	190,000	201,503	11,503
Sales taxes	283,045	287,354	4,309	215,112	223,154	8,042
Intergovernmental	252,897	255,426	2,529	1,223	9,127	7,904
Charges for service	54,522	58,553	4,031	55,742	51,899	(3,843)
Interest	7,500	6,778	(722)	8,000	7,404	(596)
Other	30,552	13,690	(16,862)	27,184	21,691	(5,493)
Transfers in	34,401	0	(34,401)	22,704	22,704	0
Total Receipts	872,917	816,365	(56,552)	519,965	537,482	17,517
DISBURSEMENTS						
County Commissior	66,121	65,680	441	67,846	65,866	1,980
County Clerk	65,334	63,184	2,150	60,691	60,361	330
Elections	28,370	23,540	4,830	16,940	18,705	(1,765)
Buildings and grounds	49,050	40,215	8,835	50,000	41,067	8,933
Employee fringe benefit	23,416	24,130	(714)	21,018	24,857	(3,839)
County Treasurer and Ex Officio Collecto	42,017	40,280	1,737	39,335	40,927	(1,592)
Circuit Clerk and Ex Officio Recorder of Deed	30,356	7,431	22,925	31,527	19,430	12,097
Associate Circuit Court	5,607	4,754	853	9,137	8,558	579
Associate Circuit Court (Probate)	900	725	175	900	328	572
Court administration	5,845	2,445	3,400	4,744	2,225	2,519
Public Administrator	16,152	16,062	90	15,817	16,025	(208)
Prosecuting Attorney	70,065	67,798	2,267	68,150	66,997	1,153
Juvenile Officer	10,433	7,008	3,425	10,416	7,231	3,185
County Coroner	9,160	9,130	30	9,210	9,142	68
Elevator constructor	290,000	293,126	(3,126)	0	0	0
County Hospital	133,045	133,045	0	75,112	75,112	0
Public health and welfare service	1,000	1,000	0	700	700	0
Other	54,350	52,340	2,010	56,100	50,018	6,082
Transfers out	11,393	10,500	893	9,467	6,600	2,867
Emergency Func	25,886	0	25,886	17,216	0	17,216
Total Disbursements	938,500	862,393	76,107	564,326	514,149	50,177
RECEIPTS OVER (UNDER) DISBURSEMENTS	(65,583)	(46,028)	19,555	(44,361)	23,333	67,694
CASH, JANUARY 1	92,174	92,174	0	68,841	68,841	0
CASH, DECEMBER 31	26,591	46,146	19,555	24,480	92,174	67,694

Exhibit B

PUTNAM COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Property taxes	31,703	26,950	(4,753)	28,500	30,703	2,203
Intergovernmental	1,090,000	511,533	(578,467)	708,000	547,318	(160,682)
Interest	13,000	10,520	(2,480)	11,000	12,655	1,655
Other	12,000	17,555	5,555	9,300	8,664	(636)
Total Receipts	1,146,703	566,558	(580,145)	756,800	599,340	(157,460)
DISBURSEMENTS						
Salaries	95,108	93,084	2,024	90,934	90,932	2
Employee fringe benefit	11,691	11,540	151	12,257	11,262	995
Supplies	2,025	1,627	398	3,100	2,067	1,033
Insurance	2,100	2,400	(300)	1,500	730	770
Road and bridge materials	400,000	440,580	(40,580)	424,000	398,679	25,321
Equipment repairs	1,300	1,967	(667)	5,900	0	5,900
Rentals	0	0	0	1,200	900	300
Construction, repair, and maintenance	651,000	50,925	600,075	253,000	96,285	156,715
Other	6,600	243	6,357	2,600	1,824	776
Transfers out	34,401	0	34,401	22,704	22,704	0
Total Disbursements	1,204,225	602,366	601,859	817,195	625,383	191,812
RECEIPTS OVER (UNDER) DISBURSEMENTS	(57,522)	(35,808)	21,714	(60,395)	(26,043)	34,352
CASH, JANUARY 1	176,820	176,820	0	202,863	202,863	0
CASH, DECEMBER 31	119,298	141,012	21,714	142,468	176,820	34,352
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	88,857	69,925	(18,932)	87,533	73,345	(14,188)
Charges for service:	250	161	(89)	350	162	(188)
Interest	500	288	(212)	700	533	(167)
Other	100	102	2	150	100	(50)
Transfers in	11,393	10,500	(893)	9,467	6,600	(2,867)
Total Receipts	101,100	80,976	(20,124)	98,200	80,740	(17,460)
DISBURSEMENTS						
Assessor	101,112	83,160	17,952	94,936	79,614	15,322
Total Disbursements	101,112	83,160	17,952	94,936	79,614	15,322
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12)	(2,184)	(2,172)	3,264	1,126	(2,138)
CASH, JANUARY 1	2,465	2,465	0	1,339	1,339	0
CASH, DECEMBER 31	2,453	281	(2,172)	4,603	2,465	(2,138)

Exhibit B

PUTNAM COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Charges for service:	1,000	1,006	6	1,800	1,021	(779)
Interest	0	10	10	0	12	12
Total Receipts	1,000	1,016	16	1,800	1,033	(767)
DISBURSEMENTS						
Sheriff	1,000	976	24	1,800	763	1,037
Total Disbursements	1,000	976	24	1,800	763	1,037
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	40	40	0	270	270
CASH, JANUARY 1	554	554	0	284	284	0
CASH, DECEMBER 31	554	594	40	284	554	270
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Charges for service:	646	245	(401)	500	260	(240)
Interest	0	3	3	0	18	18
Total Receipts	646	248	(398)	500	278	(222)
DISBURSEMENTS						
Prosecuting Attorney	500	451	49	800	646	154
Total Disbursements	500	451	49	800	646	154
RECEIPTS OVER (UNDER) DISBURSEMENTS	146	(203)	(349)	(300)	(368)	(68)
CASH, JANUARY 1	432	432	0	800	800	0
CASH, DECEMBER 31	578	229	(349)	500	432	(68)
<u>LAW ENFORCEMENT SALES TAX FUND</u>						
RECEIPTS						
Sales taxes	148,250	154,289	6,039	139,500	148,250	8,750
Intergovernmental	4,300	8,437	4,137	4,900	4,334	(566)
Charges for service:	78,000	78,507	507	76,200	86,493	10,293
Interest	1,450	1,073	(377)	1,500	1,380	(120)
Total Receipts	232,000	242,306	10,306	222,100	240,457	18,357
DISBURSEMENTS						
Salaries	195,523	181,496	14,027	173,261	171,998	1,263
Vehicle expense	22,460	17,898	4,562	12,800	16,624	(3,824)
Other	40,250	31,907	8,343	36,050	32,800	3,250
Total Disbursements	258,233	231,301	26,932	222,111	221,422	689
RECEIPTS OVER (UNDER) DISBURSEMENTS	(26,233)	11,005	37,238	(11)	19,035	19,046
CASH, JANUARY 1	36,881	36,881	0	17,846	17,846	0
CASH, DECEMBER 31	10,648	47,886	37,238	17,835	36,881	19,046

Exhibit B

PUTNAM COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LOCAL EMERGENCY PLANNING</u>						
<u>COMMISSION FUND</u>						
RECEIPTS						
Intergovernmental	5,000	4,236	(764)	2,400	4,790	2,390
Interest	0	399	399	800	713	(87)
Total Receipts	5,000	4,635	(365)	3,200	5,503	2,303
DISBURSEMENTS						
Postage	100	37	63	68	102	(34)
Equipment	8,000	8,799	(799)	1,000	0	1,000
Training and mileage	1,900	238	1,662	100	883	(783)
Total Disbursements	10,000	9,074	926	1,168	985	183
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,000)	(4,439)	561	2,032	4,518	2,486
CASH, JANUARY 1	20,493	20,493	0	15,975	15,975	0
CASH, DECEMBER 31	15,493	16,054	561	18,007	20,493	2,486
<u>K-9 & POOR FUND</u>						
RECEIPTS						
Other	620	968	348	1,250	212	(1,038)
Total Receipts	620	968	348	1,250	212	(1,038)
DISBURSEMENTS						
K-9 care and food	600	484	116	1,250	299	951
Total Disbursements	600	484	116	1,250	299	951
RECEIPTS OVER (UNDER) DISBURSEMENTS	20	484	464	0	(87)	(87)
CASH, JANUARY 1	437	437	0	524	524	0
CASH, DECEMBER 31	457	921	464	524	437	(87)
<u>VICTIMS OF DOMESTIC VIOLENCE FUND</u>						
RECEIPTS						
Charges for service:	200	185	(15)	230	224	(6)
Interest	0	1	1	0	2	2
Total Receipts	200	186	(14)	230	226	(4)
DISBURSEMENTS						
Domestic violence shelter	200	0	200	230	227	3
Total Disbursements	200	0	200	230	227	3
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	186	186	0	(1)	(1)
CASH, JANUARY 1	0	0	0	1	1	0
CASH, DECEMBER 31	0	186	186	1	0	(1)

Exhibit B

PUTNAM COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY BAD CHECK FUND</u>						
RECEIPTS						
Charges for service:	4,500	4,809	309	4,000	4,034	34
Interest	0	158	158	0	341	341
Total Receipts	4,500	4,967	467	4,000	4,375	375
DISBURSEMENTS						
Statutes and law books	5,000	6,857	(1,857)	500	0	500
Equipment	4,500	411	4,089	4,000	4,425	(425)
Training	0	1,126	(1,126)	0	0	0
Other	500	649	(149)	500	500	0
Total Disbursements	10,000	9,043	957	5,000	4,925	75
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,500)	(4,076)	1,424	(1,000)	(550)	450
CASH, JANUARY 1	8,563	8,563	0	9,113	9,113	0
CASH, DECEMBER 31	3,063	4,487	1,424	8,113	8,563	450
<u>RECORD PRESERVATION FUND</u>						
RECEIPTS						
Charges for service:	4,000	3,495	(505)	2,500	2,670	170
Interest	0	83	83	0	396	396
Total Receipts	4,000	3,578	(422)	2,500	3,066	566
DISBURSEMENTS						
Bookbinding	8,000	6,747	1,253	2,000	6,261	(4,261)
Training	0	672	(672)	0	0	0
Total Disbursements	8,000	7,419	581	2,000	6,261	(4,261)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,000)	(3,841)	159	500	(3,195)	(3,695)
CASH, JANUARY 1	6,581	6,581	0	9,776	9,776	0
CASH, DECEMBER 31	2,581	2,740	159	10,276	6,581	(3,695)
<u>SPECIAL POLICE TRAINING FUND</u>						
RECEIPTS						
Intergovernmental	650	500	(150)	650	583	(67)
Total Receipts	650	500	(150)	650	583	(67)
DISBURSEMENTS						
Training	650	500	150	650	583	67
Total Disbursements	650	500	150	650	583	67
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	0	0
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	0	0	0	0	0	0

Exhibit B

PUTNAM COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ELECTION FUND</u>						
RECEIPTS						
Intergovernmental	500	623	123	300	632	332
Interest	0	13	13	0	9	9
Total Receipts	500	636	136	300	641	341
DISBURSEMENTS						
Equipment	350	334	16	300	249	51
Total Disbursements	350	334	16	300	249	51
RECEIPTS OVER (UNDER) DISBURSEMENTS	150	302	152	0	392	392
CASH, JANUARY 1	392	392	0	0	0	0
CASH, DECEMBER 31	542	694	152	0	392	392
<u>NEW TECHNOLOGY FUND</u>						
RECEIPTS						
Charges for service:	1,800	1,810	10			
Interest	0	14	14			
Total Receipts	1,800	1,824	24			
DISBURSEMENTS						
Ex Officio Recorder of Deed	2,500	1,245	1,255			
Total Disbursements	2,500	1,245	1,255			
RECEIPTS OVER (UNDER) DISBURSEMENTS	(700)	579	1,279			
CASH, JANUARY 1	727	727	0			
CASH, DECEMBER 31	\$ 27	1,306	1,279			
<u>HEALTH CENTER FUND</u>						
RECEIPTS						
Property taxes	80,150	82,871	2,721	78,000	79,457	1,457
Intergovernmental	160,744	163,481	2,737	167,810	160,270	(7,540)
Charges for service:	5,000	4,638	(362)	3,700	4,780	1,080
Interest	2,000	1,582	(418)	3,500	2,888	(612)
Other	17,800	3,600	(14,200)	12,500	2,204	(10,296)
Total Receipts	265,694	256,172	(9,522)	265,510	249,599	(15,911)
DISBURSEMENTS						
Salaries	188,100	188,022	78	190,700	189,774	926
Office expenditures	26,650	26,498	152	26,700	25,927	773
Travel	8,800	8,709	91	9,000	8,981	19
Professional services:	35,930	27,693	8,237	33,600	29,966	3,634
Other	6,120	6,112	8	5,100	1,938	3,162
Total Disbursements	265,600	257,034	8,566	265,100	256,586	8,514
RECEIPTS OVER (UNDER) DISBURSEMENTS	94	(862)	(956)	410	(6,987)	(7,397)
CASH, JANUARY 1	17,563	37,584	20,021	24,572	44,571	19,999
CASH, DECEMBER 31	17,657	36,722	19,065	24,982	37,584	12,602

Exhibit B

PUTNAM COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>ENHANCED 911 FUND</u>						
RECEIPTS						
Sales taxes	130,300	133,578	3,278	124,000	125,928	1,928
Charges for service:	47,100	0	(47,100)	0	0	0
Interest	1,600	8,974	7,374	3,000	4,558	1,558
Other	700	8	(692)	0	0	0
Total Receipts	179,700	142,560	(37,140)	127,000	130,486	3,486
DISBURSEMENTS						
Salaries	59,000	39,958	19,042	34,000	15,763	18,237
Office supplies:	11,700	11,210	490	20,700	4,881	15,819
Equipment	193,000	192,380	620	34,375	13,588	20,787
Training and mileage	6,000	3,344	2,656	4,500	1,952	2,548
Other	13,000	2,720	10,280	29,700	58,826	(29,126)
Total Disbursements	282,700	249,612	33,088	123,275	95,010	28,265
RECEIPTS OVER (UNDER) DISBURSEMENTS	(103,000)	(107,052)	(4,052)	3,725	35,476	31,751
CASH, JANUARY 1	92,561	192,562	100,001	157,086	157,086	0
CASH, DECEMBER 31	(10,439)	85,510	95,949	160,811	192,562	31,751
<u>ASSOCIATE CIRCUIT DIVISION</u>						
<u>INTEREST FUND</u>						
RECEIPTS						
Interest	177	190	13	302	246	(56)
Total Receipts	177	190	13	302	246	(56)
DISBURSEMENTS						
Equipment	100	69	31	770	412	358
Total Disbursements	100	69	31	770	412	358
RECEIPTS OVER (UNDER) DISBURSEMENTS	77	121	44	(468)	(166)	302
CASH, JANUARY 1	317	317	0	483	483	0
CASH, DECEMBER 31	394	438	44	15	317	302
<u>CIRCUIT CLERK INTEREST FUND</u>						
RECEIPTS						
Interest	500	154	(346)	400	818	418
Total Receipts	500	154	(346)	400	818	418
DISBURSEMENTS						
Equipment	500	207	293	400	689	(289)
Total Disbursements	500	207	293	400	689	(289)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(53)	(53)	0	129	129
CASH, JANUARY 1	728	2,795	2,067	2,666	2,666	0
CASH, DECEMBER 31	728	2,742	2,014	2,666	2,795	129

Exhibit B

PUTNAM COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW LIBRARY FUND</u>						
RECEIPTS						
Charges for service:	2,400	2,571	171			
Total Receipts	2,400	2,571	171			
DISBURSEMENTS						
Law library	2,500	2,346	154			
Total Disbursements	2,500	2,346	154			
RECEIPTS OVER (UNDER) DISBURSEMENTS	(100)	225	325			
CASH, JANUARY 1	453	453	0			
CASH, DECEMBER 31	353	678	325			

The accompanying Notes to the Financial Statements are an integral part of this statement

Notes to the Financial Statements

PUTNAM COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of various funds of Putnam County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board, or the Enhanced 911 Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Local Law Enforcement Block Grant Fund	2002 and 2001
Tax Maintenance Fund	2002
New Technology Fund	2001
Law Library Fund	2001

Warrants issued were in excess of budgeted amounts for the Record Preservation Fund and Circuit Clerk Interest Fund in 2001. Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

A deficit budget balance is presented for the Enhanced 911 Fund for the year ended December 31, 2002. However, the budget of that fund also included other resources available to finance current or future year disbursements. Such resources were sufficient to offset the deficit budget balance presented.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

The county's published financial statements for the years ended December 31, 2002 and 2001, included all funds presented in the accompanying financial statements.

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has adopted such a policy.

Cash includes both deposits and investments. In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of deposits and investments. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

Deposits

The county's, the Health Center Board's, and the Enhanced 911 Board's deposits at December 31, 2002 and 2001, were entirely covered by federal depositary insurance or by collateral securities held by the county's or board's custodial banks in the county's or board's name.

However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances for the county existed at those times although not at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 2000, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

Investments

The only investment of the various funds at December 31, 2002 and 2001, was a repurchase agreement with a reported amount of \$130,000 and \$190,000, respectively (which approximated fair value.)

This investment represents uninsured and unregistered investments for which the securities were held by the dealer bank's trust department or agent in the county's name.

Supplementary Schedule

Schedule

PUTNAM COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2002	2001
U. S. DEPARTMENT OF AGRICULTURE				
	Passed through state Department of Health and Senior Services -			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ERS 045-2186	\$ 16,329	23,564
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
	Passed through state Department of Economic Development -			
14.228	Community Development Block Grants/State's Program	01-PF-10	250,000	0
U.S. DEPARTMENT OF JUSTICE				
	Passed through:			
	State Department of Public Safety -			
16.554	National Criminal History Improvement Program	N/A	0	10,562
16.592	Local Law Enforcement Block Grants Program	00-LBG-067	0	4,050
	Missouri Sheriffs' Association -			
16.unknown	Domestic Cannabis Eradication/Suppression Program	N/A	1,042	1,526
U. S. DEPARTMENT OF TRANSPORTATION				
	Passed through state:			
	Highway and Transportation Commission -			
20.205	Highway Planning and Construction	BRO-086(12)	0	2,748
		BRO-086(13)	0	1,425
		BRO-086(14)	19,104	17,405
		BRO-086(17)	5,020	22,730
		BRO-086(18)	4,197	22,763
	Program Total		<u>28,321</u>	<u>67,071</u>
	Department of Public Safety -			
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	N/A	2,216	2,086

Schedule

PUTNAM COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2002	2001
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health and Senior Services -				
93.197	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	ERS 146-2186L	2,499	1,206
93.268	Immunization Grants	PGA064-3186A	16,232	15,170
Department of Social Services -				
93.563	Child Support Enforcement	N/A	265	1,242
Department of Health and Senior Services -				
93.575	Child Care and Development Block Grant	PGA067-2186C	1,000	1,120
93.994	Maternal and Child Health Services Block Grant to the States	ERS 146-3186M	14,789	13,484
Total Expenditures of Federal Awards			\$ <u>332,693</u>	<u>141,081</u>

N/A - Not applicable

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule.

Notes to the Supplementary Schedule

PUTNAM COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Putnam County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for Immunization Grants (CFDA number 93.268) and the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994) include both cash disbursements and the original acquisition cost of vaccines obtained by the Health Center through the state Department of Health and Senior Services.

2. Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 2002 and 2001.

FEDERAL AWARDS -
SINGLE AUDIT SECTION

State Auditor's Report



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission
and
Officeholders of Putnam County, Missouri

Compliance

We have audited the compliance of Putnam County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 2002 and 2001. The county's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Putnam County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the years ended December 31, 2002 and 2001. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB

Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 02-1 and 02-2.

Internal Control Over Compliance

The management of Putnam County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 02-1 and 02-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above are material weaknesses.

This report is intended for the information and use of the management of Putnam County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, pursuant to Section 29.270, RSMo 2000, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

August 14, 2003 (fieldwork completion date)

Schedule

PUTNAM COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 2002 AND 2001

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? yes x no

Reportable conditions identified that are
not considered to be material weaknesses? yes x none reported

Noncompliance material to the financial statements
noted? yes x no

Federal Awards

Internal control over major program:

Material weaknesses identified? yes x no

Reportable conditions identified that are
not considered to be material weaknesses? x yes none reported

Type of auditor's report issued on compliance for
major program: Unqualified

Any audit findings disclosed that are required to be
reported in accordance with Section .510(a) of OMB
Circular A-133? x yes no

Identification of major program:

CFDA or
Other Identifying

Number
14.228

Program Title

Community Development Block Grants/State's Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$300,000

Auditee qualified as a low-risk auditee?

_____ yes x no

Section II - Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Section III - Federal Award Findings and Questioned Costs

This section includes the audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

02-1.	Schedule of Expenditures of Federal Awards
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Federal Grantor:	U.S. Department of Housing and Urban Development
Pass-Through Grantor:	State Department of Economic Development
Federal CFDA Number:	14.228
Program Title:	Community Development Block Grants/State's Program
Pass-Through Entity	
Identifying Number:	01-PF-10
Award Year:	2002
Question Costs:	Not Applicable

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the SEFA to the State Auditor's Office as part of the annual budget.

The county's procedures to track federal awards for preparation of the SEFA should be improved. For the years ended December 31, 2002 and 2001, the county's SEFA did not include expenditures related to several federal grants. Total federal expenditures were understated by approximately \$19,700 and \$30,400 for 2002 and 2001, respectively. Compilation of the SEFA requires consulting county financial records and requesting information from other departments and/or officials.

Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal awards.

WE RECOMMEND the County Clerk prepare complete and accurate schedules of expenditures of federal awards to submit to the State Auditor's Office as part of the annual budgets.

AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION

We will continue to work with applicable officials to get accurate information and make every attempt to ensure future SEFA schedules are accurate and complete.

02-2.

Highway Planning and Construction

Federal Grantor:	U.S. Department of Transportation
Pass-Through Grantor:	State Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Highway Planning and Construction
Pass-Through Entity	
Identifying Number:	BRO-086(14), BRO-086(17), and BRO-086(18)
Award Year:	2002 and 2001
Questioned Costs:	\$76,956

The county contracts with the State Highway and Transportation Commission for bridge replacement and rehabilitation under the Highway Planning and Construction Program. These projects are 80 percent federally funded.

The county incurred engineering costs of \$96,195 for projects BRO-086(14), BRO-086(17), and BRO-086(18) during the two years ended December 31, 2002. The county used two engineering firms for the various BRO projects but did not solicit proposals from other engineering firms for these projects. The County Commission indicated that the engineering firms were chosen because of the county's prior experience with the two firms on other projects; however, these reasons were not formally documented.

Sections 8.289 and 8.291, RSMo 2000, provide that when obtaining engineering services for any capital improvement project, at least three highly qualified firms should be considered. The firms should be evaluated based on specific criteria including experience and technical competence, capacity and capability of the firm to perform the work in question, past record of performance, and the firm's proximity to and familiarity with the area in which the project is located. Because the county did not solicit proposals from three firms for each project, we have questioned costs of \$76,956, which is the federal share of the engineering costs for these projects during the audit period.

WE RECOMMEND the County Commission resolve the questioned costs with the grantor agency. For future projects, a statement of qualifications and performance data should be obtained from at least three engineering firms before contracting for these services.

AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION

We will consider three qualified firms for all future projects and contact MoDOT to ensure we have met all applicable requirements.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

PUTNAM COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

The prior audit report issued for the two years ended December 31, 2000, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

PUTNAM COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

The prior audit report issued for the two years ended December 31, 2000, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

PUTNAM COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the financial statements of various funds of Putnam County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated August 14, 2003. We also have audited the compliance of Putnam County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 2002 and 2001, and have issued our report thereon dated August 14, 2003.

We also have audited the operations of elected officials with funds other than those presented in the financial statements. As applicable, the objectives of this audit were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable legal provisions.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our audit, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Because the Putnam County Memorial Hospital is audited and separately reported on by other independent auditors, the related fund is not presented in the financial statements. However, we reviewed those audit reports and other applicable information for the years ended June 30, 2002 and 2001.

Our audit was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our audit of the elected county officials referred to above. In addition, this report includes findings other than those,

if any, reported in the accompanying Schedule of Findings and Questioned Costs. These findings resulted from our audit of the financial statements of Putnam County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

1. County Procedures

- A. The county's funds on deposit were not always adequately covered by collateral securities. The amount of collateral securities pledged by the county's depository bank in January 2003 was insufficient by approximately \$147,000 to cover monies in the custody of the County Treasurer and Ex Officio Collector. It appears the County Treasurer did not properly monitor the bank balances and the collateral securities pledged.

Section 110.020, RSMo 2000, provides the value of collateral securities pledged to secure county funds shall at all times be not less than 100 percent of amounts on deposit less the amount insured by the Federal Deposit Insurance Corporation (FDIC). Inadequate collateral securities leave county funds unsecured and subject to loss in the event of a bank failure.

- B. An employee of the Sheriff's office who is paid a salary of approximately \$19,000 per year is also paid by the county to prepare meals for county prisoners; however, bids have not been solicited for this service since 1999. The county spent approximately \$8,400 and \$15,800 on prisoner meals for the years ended December 31, 2002 and 2001, respectively. Prisoner meal bids were based on cost per day, not cost per meal, and therefore, the county pays \$7 per day for each prisoner whether the prisoner has three meals or one meal. In addition, the county needs to ensure adequate documentation is maintained to ensure the employee's time spent on preparing the meals does not conflict with her normal county duties.

Section 50.660, RSMo 2000, requires the advertisement for bids for all purchases of \$4,500 or more from any one person, firm or corporation during any period of ninety days. To ensure the county is receiving the best value by contracting with the lowest and best bidder, the county should periodically solicit bids for prisoner meals on a per-meal basis. In addition, if the county continues to contract with the Sheriff's office employee for meal preparation, adequate documentation should be maintained to ensure this situation does not conflict with her normal county duties.

- C. The County Commission has not established procedures to monitor the expenditure of county capital improvement sales tax monies. In November 2000, the County Commission placed an issue on the ballot under Section 67.700, RSMo 2000, and the voters approved a county-wide half cent sales tax for a period of five years earmarked for hospital capital improvements. The sales tax was imposed on April 1, 2001, and has generated approximately \$133,000 and \$75,000 for the years ending December

31, 2002 and 2001, respectively. These monies are deposited into the county's General Revenue Fund and remitted to the county hospital Board of Trustees. The County Commission does not provide approval of the expenditure of these funds nor does it receive specific information from the hospital Board of Trustees on how this money is spent.

Section 67.700 RSMo 2000, states that all capital improvement sales tax receipts shall be deposited in a special trust fund and used solely for such designated purpose. The County Commission should either establish the separate fund and approve the expenditures from this fund or require the hospital to provide specific information on how the sales tax money is spent.

WE RECOMMEND the County Commission:

- A. Ensure collateral securities pledged by the depository banks are sufficient to protect monies at all times.
- B. Periodically solicit bids for prisoner meals which are based on per-meal costs. If the county continues to contract with the county employee for meal preparation, adequate documentation should be maintained to ensure this does not conflict with her normal county duties.
- C. Deposit hospital capital improvement sales tax monies in a separate fund as required by state law and establish procedures to ensure these funds are used solely for their intended purpose.

AUDITEE'S RESPONSE

- A. *We will review the procedures with the bank and the County Treasurer to ensure this doesn't happen again.*
- B. *This has been implemented. Bids were received and awarded in October 2003. The bid was awarded to a dispatcher who works the night shift, and the Sheriff has indicated that the meal preparation will not conflict with her normal duties.*
- C. *We will meet with hospital officials to determine how this recommendation can be implemented.*

2. General Fixed Asset Controls and Procedures

The County Commission or its designee is responsible for maintaining a complete detailed record of county property. In addition, each county official or their designee is responsible for performing periodic inventories or inspections. Currently, each official maintains a manual inventory listing of fixed assets within their office, and the County Clerk maintains

an inventory listing of all other fixed assets owned by the county. We noted the following problems regarding each of the various fixed asset records:

- Records are not maintained in a manner that reconciliations could be performed from period to period.
- Fixed assets are not always tagged with inventory numbers.
- Annual physical inventories are not performed.
- Written authorization is not obtained from the County Commission for the disposition of fixed assets.
- The acquisition date and cost and the method and date of disposition are not recorded.

Adequate general fixed asset records are necessary to meet statutory requirements, secure better internal control over county property, and provide a basis for determining proper insurance coverage. Physical inventories of county property are necessary to ensure the fixed asset records are accurate, identify all unrecorded additions and deletions, detect theft of assets, and identify obsolete assets. Property control tags should be affixed to all fixed assets to help improve accountability and ensure assets are properly identified as belonging to the county.

Section 49.093, RSMo 2000, provides the county officer of each county department shall annually inspect and inventory county property used by that department with an individual original value of \$250 or more and any property with an aggregate original value of \$1,000 or more. After the first inventory is taken, an explanation of material changes shall be attached to subsequent inventories. All remaining property not inventoried by a particular department shall be inventoried by the County Clerk. The reports required by this section shall be signed by the County Clerk.

Similar conditions were noted in prior reports.

WE AGAIN RECOMMEND the County Commission establish a written policy related to the handling and accounting for general fixed assets which include procedures to ensure compliance with the state law. In addition to providing guidance on accounting and record keeping, the policy could include necessary definitions, address important dates, establish standardized forms and reports to be used, discuss procedures for the handling of asset disposition, and any other concerns associated with the county property.

AUDITEE'S RESPONSE

We will establish written policies and discuss the policies with all applicable officials and employees.

3.**Sheriff's Accounting Controls and Procedures**

The Sheriff's office collected various fees of approximately \$34,000 and \$29,000 for the years ended December 31, 2002 and 2001, respectively. The Sheriff's accounting controls and procedures should be improved as follows:

- A. Accounting duties are not adequately segregated. Currently all accounting duties, including receiving, depositing, and disbursing monies, preparing bank reconciliations, and maintaining the accounting records, are performed by one secretary with no independent review or oversight.

Internal controls would be improved by segregating the duties of receiving and recording monies from the duties of depositing and disbursing monies. If duties cannot be adequately segregated, at a minimum, someone independent should periodically review the accounting records, compare monies received with deposits and disbursements, and ensure records appear accurate. Failure to adequately segregate duties or provide a supervisory review increases the risk that errors or irregularities will not be detected in a timely manner.

- B. Checks that are payable to the Sheriff are not restrictively endorsed immediately upon receipt. The checks are endorsed just prior to making a deposit. In addition, receipts are not always deposited on a timely basis. Deposits are normally made about twice a month and averaged approximately \$1,000. A significant portion of the receipts is in the form of currency and coin. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, checks should be restrictively endorsed immediately upon receipt and all monies should be deposited daily or when accumulated receipts exceed \$100.

- C. Billings for prisoner incarceration costs are not prepared in a timely manner. The Sheriff boards prisoners for surrounding counties and charges a rate of \$22.50 per day per prisoner. Some prisoner board billings to other counties were sent two to five months after the prisoners had been released from the county jail.

To help ensure receipts are maximized and decrease the risk of errors, board billings should be prepared in a timely manner, at least on a monthly basis.

WE RECOMMEND the Sheriff:

- A. Adequately segregate accounting duties or ensure periodic independent reviews are performed and documented.
- B. Restrictively endorse all checks received immediately upon receipt and deposit all monies daily or when accumulated receipts exceed \$100.

- C. Ensure prisoner incarceration costs are billed in a timely manner.

AUDITEE'S RESPONSE

- A. *In September 2003, I started checking the bank reconciliations and documenting my review of the bank reconciliations and other records.*
- B. *We now restrictively endorse all checks as they are received and are making more frequent deposits. Most cash is received on weekends so at a minimum, we are making deposits every Monday.*
- C. *We are currently billing every month.*

4. Prosecuting Attorney's Accounting Controls and Procedures

- A. Accounting duties are not adequately segregated. Currently, all accounting duties, including receiving and recording bad check complaints and payments, depositing and disbursing monies, following-up on amounts due, and preparing bank reconciliations, are performed by one secretary with no independent review or oversight.

Internal controls would be improved by segregating the duties of receiving and recording complaints and payments from the duties of depositing and disbursing monies and following-up on amounts due. If duties cannot be adequately segregated, at a minimum, someone independent should periodically review the accounting records, compare monies received with deposits and disbursements, and ensure recorded dispositions appear proper. Failure to adequately segregate duties or provide a supervisory review increases the risk that errors or irregularities will not be detected in a timely manner.

- B. Money orders that are payable to the Prosecuting Attorney are not restrictively endorsed immediately upon receipt. The money orders are endorsed by the bank when deposits are made, approximately three times a week. To adequately safeguard receipts and reduce the risk of theft or misuse of funds, all money orders should be restrictively endorsed immediately upon receipt.

WE RECOMMEND the Prosecuting Attorney:

- A. Adequately segregate accounting duties or ensure periodic independent reviews are performed and documented.
- B. Restrictively endorse all money orders immediately upon receipt.

AUDITEE'S RESPONSE

A. *I will review the bank reconciliations and monthly fee reports and document my review.*

B. *This recommendation will be implemented.*

5. Enhanced 911 Board

The Enhanced 911 Board is funded by a ½-cent sales tax that was passed in 1998, and the board is responsible for overseeing county emergency dispatching services. Our review of the board's records noted the following concerns:

A. The board does not have an adequate accounting system or adequate controls and procedures in place to ensure the budgets prepared for the Enhanced 911 Fund are accurate and complete, as follows:

- The 2003 and 2002 beginning cash balances were understated by approximately \$45,000 and \$100,000, respectively. The beginning cash balances were understated because monies held in certificates of deposits were included as other available resources instead of cash.
- Actual revenues for 2002 were overstated by approximately \$50,000 because the 911 board had redeemed a certificate of deposit and included the monies as revenues for 2002.
- Actual expenditures for 2001 were overstated by approximately \$7,000. The 911 Board Treasurer was unable to determine why expenditures were overstated.

For the budget documents to be of maximum assistance to the Enhanced 911 Board and to adequately inform county residents of the board's operations and current financial position, the budget documents should be complete and accurate.

B. The board does not keep a daily ledger balance or book balance of the Enhanced 911 checking account. While monthly bank reconciliations are prepared, the reconciled bank balance cannot be compared to a book balance and therefore, errors and omissions may go undetected. To ensure the accuracy of the cash balance and to allow for complete and accurate bank reconciliations, a daily ledger or book cash balance should be maintained for the checking account.

WE RECOMMEND the Enhanced 911 Board:

A. Ensure budgets are accurate and complete.

- B. Maintain a daily book balance in the check register and reconcile the balance monthly to the bank statements.

AUDITEE'S RESPONSE

The board chairman, treasurer, and 911 administrator provided the following response:

- A. *We now know how to properly prepare the budget documents and all future budget documents should be accurate and complete.*
- B. *We have implemented this recommendation. We now maintain a ledger book balance that is reconciled monthly to the bank reconciliation.*

Follow-Up on Prior Audit Findings

PUTNAM COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Putnam County, Missouri, on findings in the Management Advisory Report (MAR) of the audit report issued for the two years ended December 31, 1998. The prior recommendation which has not been implemented, but is considered significant, is repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the county should consider implementing these recommendations.

1. General Fixed Asset Procedures and Controls

The County Clerk did not maintain adequate records of general fixed assets. Purchases were not added to the county's fixed asset records in a timely manner. The County Clerk did not periodically reconcile general fixed asset additions to equipment purchases to ensure all items were recorded on the general fixed asset records. Annual physical inventories were not performed.

Recommendation:

The County Clerk maintain adequate records of general fixed assets, ensuring fixed asset purchases are added on a timely basis. This could be accomplished by periodically reconciling fixed asset additions to records of equipment purchases. An annual physical inventory should be conducted as required by state law.

Status:

Partially implemented. Fixed asset purchases have been added to the records on a timely basis and purchases are reconciled to fixed asset additions; however, annual physical inventories are not conducted and other concerns were noted with the current fixed asset records. See MAR finding number 2.

2. Apportionment of Railroad and Utility Taxes

Calculation errors were noted in the apportionment of 1998 and 1997 railroad and utility taxes. These errors resulted in incorrect payments of railroad and utility taxes to the various school districts.

Recommendation:

The County Clerk consult with the various school districts and the Missouri Department of Elementary and Secondary Education for guidance on how to correct these past errors.

Status:

Implemented.

3. Sheriff's Controls and Procedures

- A. The Sheriff received commissions from soliciting advertisements to sponsor a calendar promoting law enforcement. Commissions were deposited into a bank account outside the county treasury and controlled by the Sheriff, designated as the "Safety and Poor Fund."
- B. Neither the Sheriff's department nor the County Treasurer routinely compared prisoner board billings to subsequent payments. There were no formal follow-up procedures for unpaid board bills.

Recommendation:

The Sheriff:

- A. Remit remaining "Safety and Poor Fund" monies and all future calendar proceeds to the County Treasurer to be placed in a fund established by the County Commission. Expenditures required by the Sheriff from this fund should be made by duly authorized warrants.
- B. Compare prisoner board billings and the subsequent payments received by the County Treasurer on a regular basis and rebill any unpaid amounts. Documentation of any subsequent billings should be maintained.

Status:

A&B. Implemented.

4. Property Tax Books and Procedures

The County Clerk made errors during the preparation of the property tax aggregate abstracts and, as a result, the amount of taxes to be collected was understated on the aggregate abstracts.

Recommendation:

The County Clerk ensure aggregate abstracts are accurately prepared. In addition, the County Clerk should verify that property taxes to be collected per aggregate abstracts agree to amounts charged on the Ex Officio County Collector's annual settlements.

Status:

Implemented.

5. Budgetary Practices and Published Financial Statements

- A. The budgets did not always reflect accurate beginning cash amounts or other available resources.
- B. The annual published financial statements did not include the financial activity of some county funds. In addition, disbursement detail required by state law was missing for several smaller funds.

Recommendation:

The County Commission along with the Health Center Board of Trustees:

- A. Ensure all available resources are reflected in the county and health center budget documents respectively.
- B. Ensure the published financial statements include all county funds and detailed information in accordance with state law.

Status:

- A. Partially implemented. Beginning available resources on the 2001 and 2002 budgets were accurate for most funds, except for the Health Center Fund and Circuit Clerk Interest Fund. Although not repeated in the current report, our recommendation remains as stated above.
- B. Partially implemented. The published financial statements now include all county funds; however, disbursement detail required by state law was not included for some funds. Although not repeated in the current report, our recommendation remains as stated above.

STATISTICAL SECTION

History, Organization, and
Statistical Information

PUTNAM COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1845, the county of Putnam was named after General Israel Putnam, a Revolutionary War hero. Putnam County is a township-organized, third-class county and is part of the 3rd Judicial Circuit. The county seat is Unionville.

Putnam County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining approximately 177 county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. The townships maintain approximately 516 miles of county roads.

The county's population was 6,092 in 1980 and 5,223 in 2000. The following chart shows the county's change in assessed valuation since 1980:

	Year Ended December 31,					
	2002	2001	2000	1999	1985*	1980**
	(in millions)					
Real estate	\$ 33.9	32.8	32.1	31.3	20.2	15.5
Personal property	14.2	13.5	13.4	11.1	6.9	8.8
Railroad and utilities	3.3	3.4	3.4	3.5	1.7	2.3
Total	\$ 51.4	49.7	48.9	45.9	28.8	26.6

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Putnam County's property tax rates per \$100 of assessed valuations were as follows:

	Year Ended December 31,			
	2002	2001	2000	1999
General Revenue Fund	\$.5000	.5000	.5000	.5000
Health Center Fund	.3000	.1600	.1600	.1600
Hospital	.5000	.5000	.5000	.5000

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county and townships bill and collect property taxes for themselves and most other local governments. Taxes collected were distributed as follows:

	Year Ended February 28 (29),			
	2003	2002	2001	2000
State of Missouri	15,728	15,058	14,803	14,031
General Revenue Fund	276,332	264,892	259,882	246,310
Road and bridge	185,266	176,929	172,280	162,813
Townships	261,206	228,532	225,842	212,839
Assessment Fund	33,971	32,097	30,483	28,627
Health Center Fund	149,924	79,094	77,708	73,649
School districts	1,945,915	1,825,917	1,755,612	1,642,874
Library	77,555	74,224	72,937	69,130
Ambulance district	203,981	195,118	191,502	181,246
Fire protection districts	45,726	40,401	38,941	35,722
Hospital	256,913	245,421	240,697	225,708
Cities	22,170	21,425	20,223	24,009
Nursing home district	77,911	74,571	73,312	69,497
Watershed	23,079	22,566	21,245	21,780
County Employees' Retirement	4,179	2,661	2,392	2,435
Commissions and fees:				
General Revenue Fund	14,492	16,066	13,345	13,808
Township Collectors	32,151	30,284	29,285	28,072
Total	\$ 3,626,499	3,345,258	3,240,486	3,052,551

Percentages of current taxes collected were as follows:

	Year Ended February 28 (29),			
	2003	2002	2001	2000
Real estate	95	95	95	95 %
Personal property	96	94	95	95
Railroad and utilities	100	100	98	100

Putnam County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction	%
General	\$.0050	None	None	
Law enforcement	.0050	None	None	
Hospital capital improvements	.0050	2006	None	
Enhanced 911 system	.0050	None	None	

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2003	2002	2001	2000	1999
County-Paid Officials:					
Charlie Fowler, Presiding Commissioner	\$	20,414	20,414	20,414	20,414
Brent Minear, Associate Commissioner		18,414	18,414		
Chuck Blue, Associate Commissioner				18,414	18,414
Gary Dunkin, Associate Commissioner		18,414	18,414		
Danny Valentine, Associate Commissioner				18,414	18,414
Sue Ann Varner, County Clerk		27,900	27,900	27,900	27,900
James M. Garrett, Prosecuting Attorney		35,340	35,340	35,340	35,340
Jason Knight, Sheriff		34,410	25,808		
Ron Robbins, Sheriff			8,602	30,690	30,690
Dr. W. Stephen Casady, County Coroner		7,905	7,905	2,760	2,760
Deena Hofstetter, Public Administrator (1)		16,030	15,183	11,160	10,514
Sharon Thompson Parks, Treasurer and Ex Officio County Collector, year ended March 31,	27,900	27,900	21,247	21,247	
Paul L. Rouse, County Assessor (2), year ended August 31,		28,800	28,800	28,800	28,800

(1) Includes fees received from probate cases.

(2) Includes \$900 annual compensation received from the state.

State-Paid Officials:

Mitzi Shipley, Circuit Clerk and Ex Officio Recorder of Deeds	9,723				
Linda Spence, Circuit Clerk and Ex Officio Recorder of Deeds	37,577	47,300	46,127	44,292	
Jerri Bush, Associate Circuit Judge	96,000	96,000	97,382	87,235	